

2014

CERTIFICATE

To the Clerk of Saline County, State of Kansas

We, the undersigned, officers of

City of Smolan

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2014; and
(3) the Amount(s) of 2013 Ad Valorem Tax are within statutory limitations.

			2014 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:			Page No.		
Computation to Determine Limit 2014			2		
Allocation of MVT, RVT, and 16/20M Veh Tax			3		
Schedule of Transfers			4		
Statement of Indebtedness			5		
Statement of Lease-Purchases			6		
Fund	K.S.A.				
General	12-101a	7	140,168	10,150	12.244
Debt Service	10-113				
Library	12-1220				
Special Highway			10,126		
Sewer			108,204		
Non-Budgeted Funds					
Totals		xxxxx	258,498	10,150	12.244
Is an Ordinance required to be passed, published, and attached to the budget			No		County Clerk's Use Only
Budget Summary			828,949		
Neighborhood Revitalization			Nov 1, 2013 Total Assessed Valuation		

Assisted by:

Boyd Accounting, Inc.

Virginia L. Boyd

Address:

PO Box 503

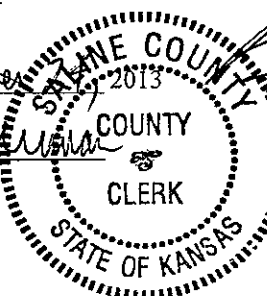
Lindsborg, KS 67456

Email:

virginia@boydaccounting.com

Date Attested: October 17, 2013

Donald R. McNamee
County Clerk



Tom L. Smith
Mayor
Betsy Smith
Council person
Rachael Smith
Council person
Rick Smith
Council person
Rick Smith
Council person
Rick Smith
Council person

Governing Body

City of Smolan

2014

Computation to Determine Limit for 2014

		Amount of Levy
1. Total Tax Levy Amount in 2013 Budget	+ \$	10,395
2. Debt Service Levy in 2013 Budget	- \$	0
3. Tax Levy Excluding Debt Service	\$	10,395
2013 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2013 :	+ _____	0
5. Increase in Personal Property for 2013 :		
5a. Personal Property 2013	+ _____	26,519
5b. Personal Property 2012	- _____	28,992
5c. Increase in Personal Property (5a minus 5b)	+ _____	0
		(Use Only if > 0)
6. Valuation of annexed territory for 2013 :		
6a. Real Estate	+ _____	0
6b. State Assessed	+ _____	0
6c. New Improvements	- _____	0
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ _____	0
7. Valuation of Property that has Changed in Use during 2013 :	+ _____	0
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	_____	0
9. Total Estimated Valuation July 1, 2013	_____	824,439
10. Total Valuation less Valuation Adjustment (9 minus 8)	_____	824,439
11. Factor for Increase (8 divided by 10)	_____	0.00000
12. Amount of Increase (11 times 3)	+ \$ _____	0
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$ _____	10,395
14. Debt Service Levy in this 2014 Budget	_____	0
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)	_____	10,395

If the 2014 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

City of Smolan

2014

Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax

Budgeted Funds for 2013	Budget Tax Levy Amount for 2012	Allocation for Proposed Year 2014		
		MVT	RVT	16/20M Veh
General	10,395	2,500	0	0
Debt Service				
Library				
TOTAL	10,395	2,500	0	0

County Treas Motor Vehicle Estimate 2,500

County Treasurers Recreational Vehicle Estimate 0

County Treasurers 16/20M Vehicle Estimate 0

Motor Vehicle Factor 0.24050

Recreational Vehicle Factor 0.00000

16/20 Vehicle Factor 0.00000

City of Smolan

2014

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2012	Current Amount for 2013	Proposed Amount for 2014	Transfers Authorized by Statute
Totals		0	0	0	
Adjustments*					
Adjusted Totals		0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2013 and/or 2014 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2013	Date Due		Amount Due 2013		Amount Due 2014	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation: Series 2011	10/25/2011	10/28/2051	3.00	322,000	319,401	10/28	10/28	9,532	4,399	9,400	4,531
Total G.O. Bonds Revenue Bonds:					319,401			9,532	4,399	9,400	4,531
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					319,401			9,532	4,399	9,400	4,531

[illegible]

*****If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

City of Smolan

2014

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	174,980	86,778	94,663
Receipts:			
Ad Valorem Tax	9,869	10,395	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	606	600	
Motor Vehicle Tax	2,321	2,500	2,500
Recreational Vehicle Tax	17	20	0
16/20M Vehicle Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Special City -County Highway	610	650	700
Local Alcoholic Liquor		1,250	1,300
Compensating Use Tax			
Local Sales Tax	23,960	24,000	24,000
Franchise Tax	4,274	5,000	6,000
Licenses			
Building Permits	15	15	100
Parks	751	750	750
In Lieu of Tax (IRB)			
Interest on Idle Funds	2	5	5
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	42,425	45,185	35,355
Resources Available:	217,405	131,963	130,018
Expenditures:			
General:			
Salaries	6,423	4,800	5,000
Contractual	3,155	3,200	4,000
Commodities	2,838	2,900	3,500
Capital Outlay	91,853		119,668
Streets:			
Commodities	3,192	3,200	4,000
Contractual	20,000	20,000	
Street Lighting:			
Contractual	3,165	3,200	4,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	130,626	37,300	140,168
Unencumbered Cash Balance Dec 31	86,778	94,663	xxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	265,675	224,855	xxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			140,168
Tax Required			10,150
Delinquent Comp Rate:	0.0%		0
Amount of 2013 Ad Valorem Tax			10,150

City of Smolan

2014

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	9,806	5,376	4,476
Receipts:			
State of Kansas Gas Tax	5,570	5,600	5,650
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	5,570	5,600	5,650
Resources Available:	15,376	10,976	10,126
Expenditures:			
Street Repair and Maint	10,000	6,500	10,126
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	10,000	6,500	10,126
Unencumbered Cash Balance Dec 31	5,376	4,476	0
2012/2013 Budget Authority Amount:	10,884	12,106	See Tab E

Adopted Budget Sewer	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	65,890	63,205	67,554
Receipts:			
Charges to Customers	28,380	35,000	35,000
Special Assessments	4,899	5,400	5,400
Interest on Idle Funds	216	250	250
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	33,495	40,650	40,650
Resources Available:	99,385	103,855	108,204
Expenditures:			
Salaries	2,560	2,800	3,000
Contractual	18,252	18,300	18,500
Commodities	1,067	900	1,000
Debt Service-Lagoon Project	13,931	13,931	14,000
Permits	370	370	370
Capital Outlay			71,334
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	36,180	36,301	108,204
Unencumbered Cash Balance Dec 31	63,205	67,554	0
2012/2013 Budget Authority Amount:	124,076	114,390	See Tab E

2014

NOTICE OF BUDGET HEARING

The governing body of

City of Smolan

will meet on August 19, 2013 at 7:30 PM at Smolan City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Smolan City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2014 Expenditures and Amount of Current Year Estimate for 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2012		Current Year Estimate for 2013		Proposed Budget for 2014		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	Estimate Tax Rate*
General	130,626	11.544	37,300	12.312	140,168	10,150	12.311
Debt Service							
Library							
Special Highway	10,000		6,500		10,126		
Sewer	36,180		36,301		108,204		
Non-Budgeted Funds	17,180						
Totals	193,987	11.544	80,101	12.312	258,498	10,150	12.311
Less: Transfers	0		0		0		
Net Expenditure	193,987		80,101		258,498		
Total Tax Levied	10,395		10,395		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	900,473		844,280		824,439		

Outstanding Indebtedness,

January 1,	2011	2012	2013
G.O. Bonds	0	0	319,401
Revenue Bonds	0	0	0
Other	146,427	0	0
Lease Purchase Principal	0	0	0
Total	146,427	0	319,401

*Tax rates are expressed in mills

Veronica Base

City Official Title: City Clerk

Publisher's Affidavit

I, Debbie Nelson, being duly sworn declare that I am the Certified Multimedia Advertising Executive of THE SALINA JOURNAL, a daily newspaper published at Salina, Saline County, Kansas, and of general circulation in said county, which newspaper has been admitted to the mails as second class matter in said county, and continuously and uninterrupted published for five consecutive years prior to first publication of attached notice, and that the City of Smolan 2014 Budget Hearing has been correctly published in the entire issues of said newspaper one time, publication being given in the issue of August 9, 2013.

Debbie Nelson

Subscribed and sworn to before me, this 9th

day of August A.D. 2013

Wendy Chrobak
Notary Public

Printer's Fee \$269.00

First Published in Salina Journal 8-9-13 NOTICE OF BUDGET HEARING

The governing body of City of Smolan will meet on August 19, 2013 at 7:30 PM at Smolan City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Smolan City Hall and will be available at this hearing.

Proposed Budget 2014 Expenditures and Amount of Current Year Estimate for 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

BUDGET SUMMARY

FUND	Prior Year Actual for 2012	Actual	Current Year Estimate for 2013	Actual	Proposed Budget for 2014	Budget Authority	Amount of 2013	Estimate
General	Expenditures	11,544	Expenditures	7 Tax Rate*	140,168	140,168	10,150	12,311
Debt Service	130,026		37,300	12.312				
Library								
Special Highway	10,000		6,500		10,126			
Sewer	36,180		36,301		108,204			
Non-Budgeted Funds								
Total	12,180	11,544	80,101	12.312	238,498	238,498	10,150	12,311
Less: Transfers	0		80,101					
Net Expenditure	193,987		10,395		238,498	238,498		
Total Tax Levied	10,395		844,280		238,498	238,498		
Assessed Valuation	900,473				824,439	824,439		
Outstanding Indebtedness,								
January 1,	2011		2012		2013			
G.O. Bonds	0	0	0	0	319,401	319,401		
Revenue Bonds	0	0	0	0	0	0		
Other	146,427	0	0	0	0	0		
Lease Purchase Principal	0	0	0	0	0	0		
Total	146,427	0	0	0	319,401	319,401		

*Tax rates are expressed in mills

Veronica Davis
City Official Title City Clerk

